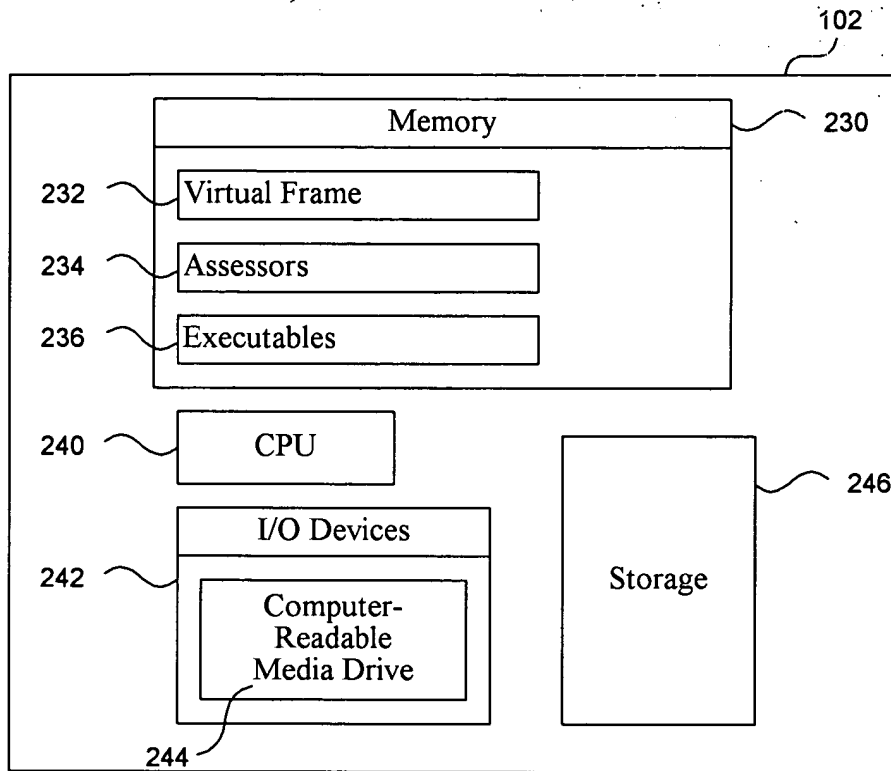
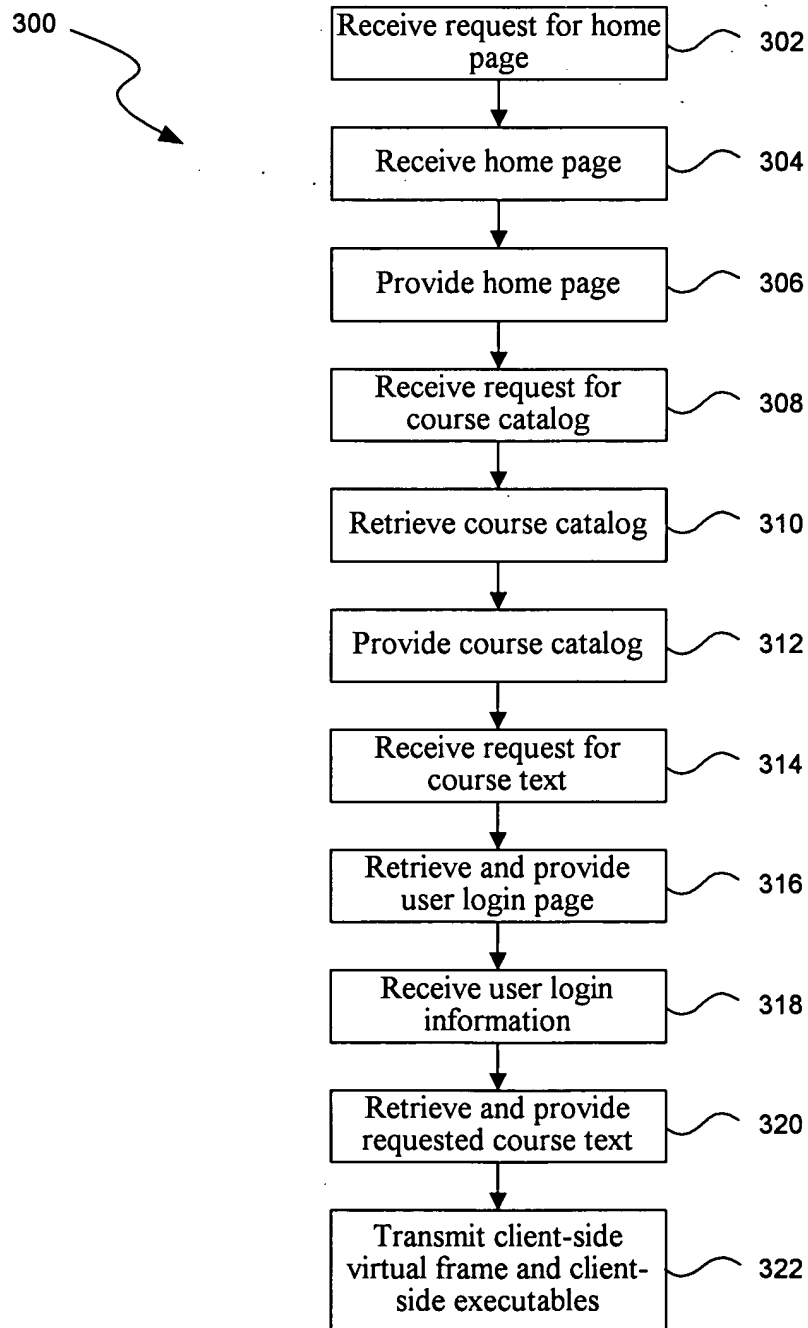


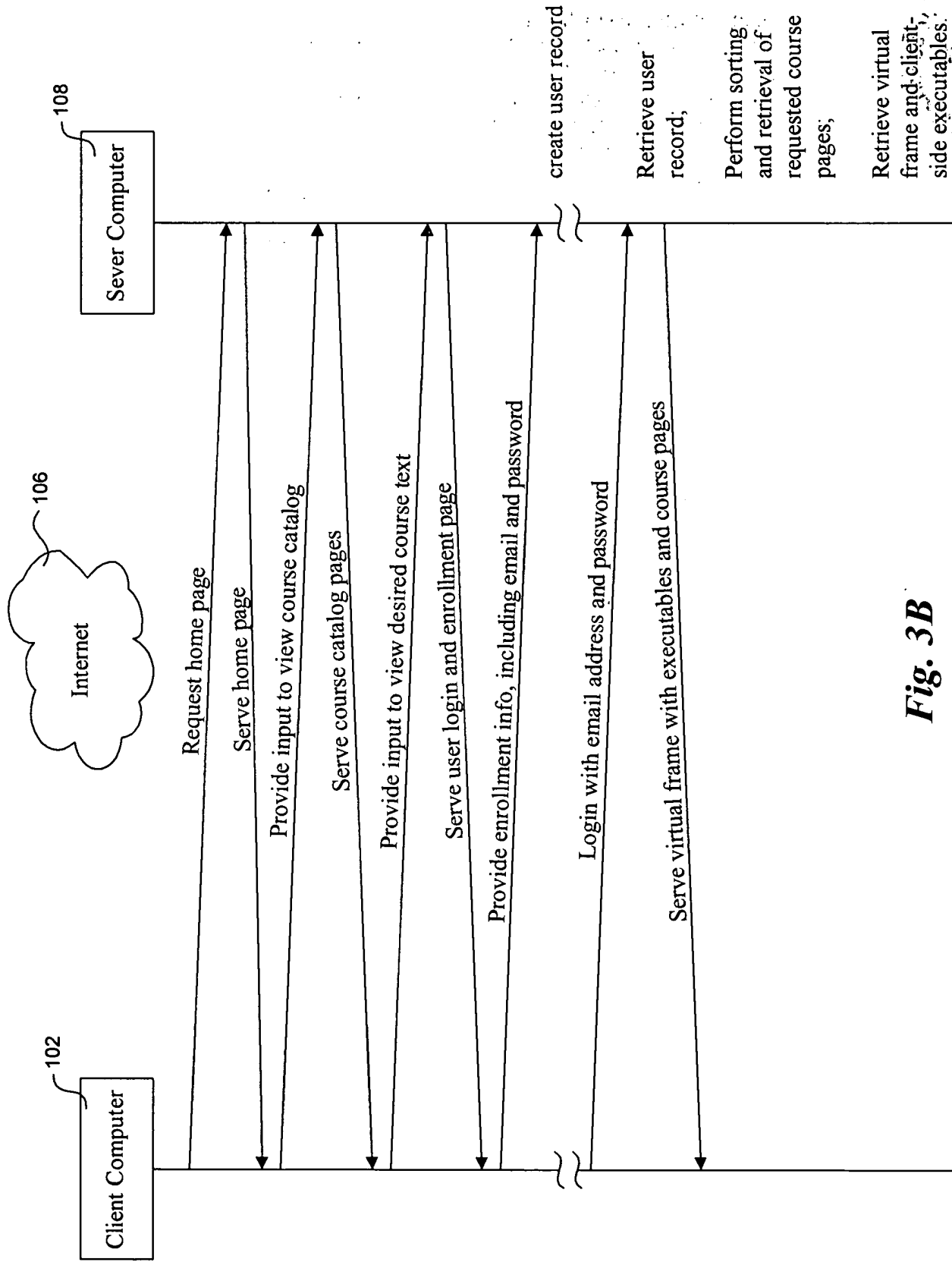
**Fig. 1**



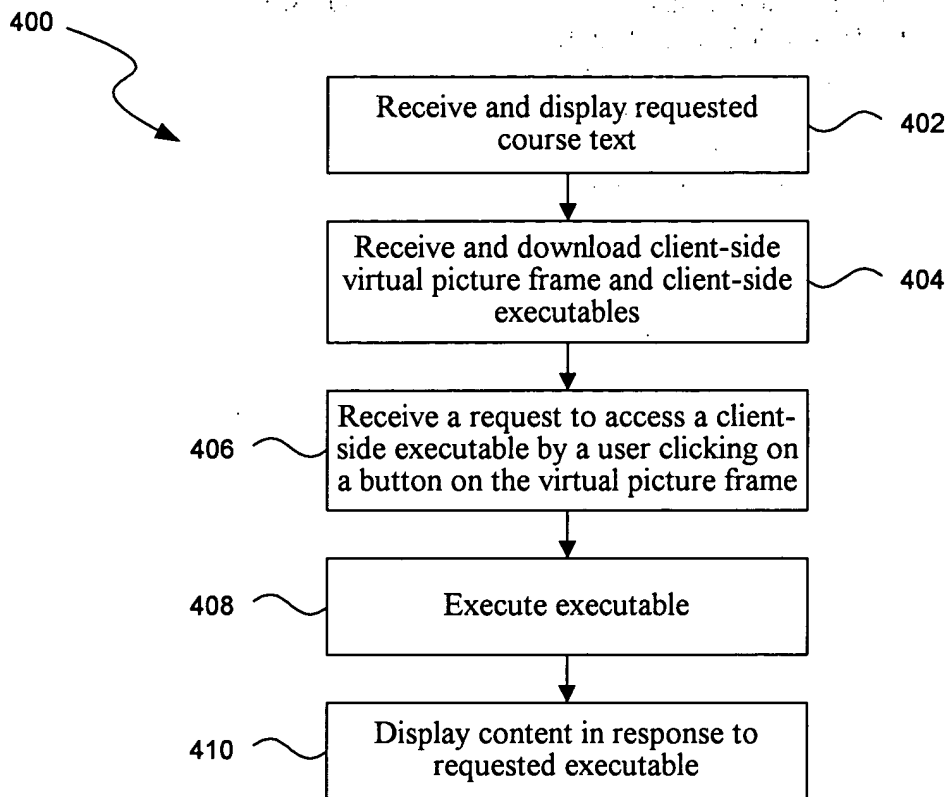
**Fig. 2**



**Fig. 3A**



**Fig. 3B**



***Fig. 4***

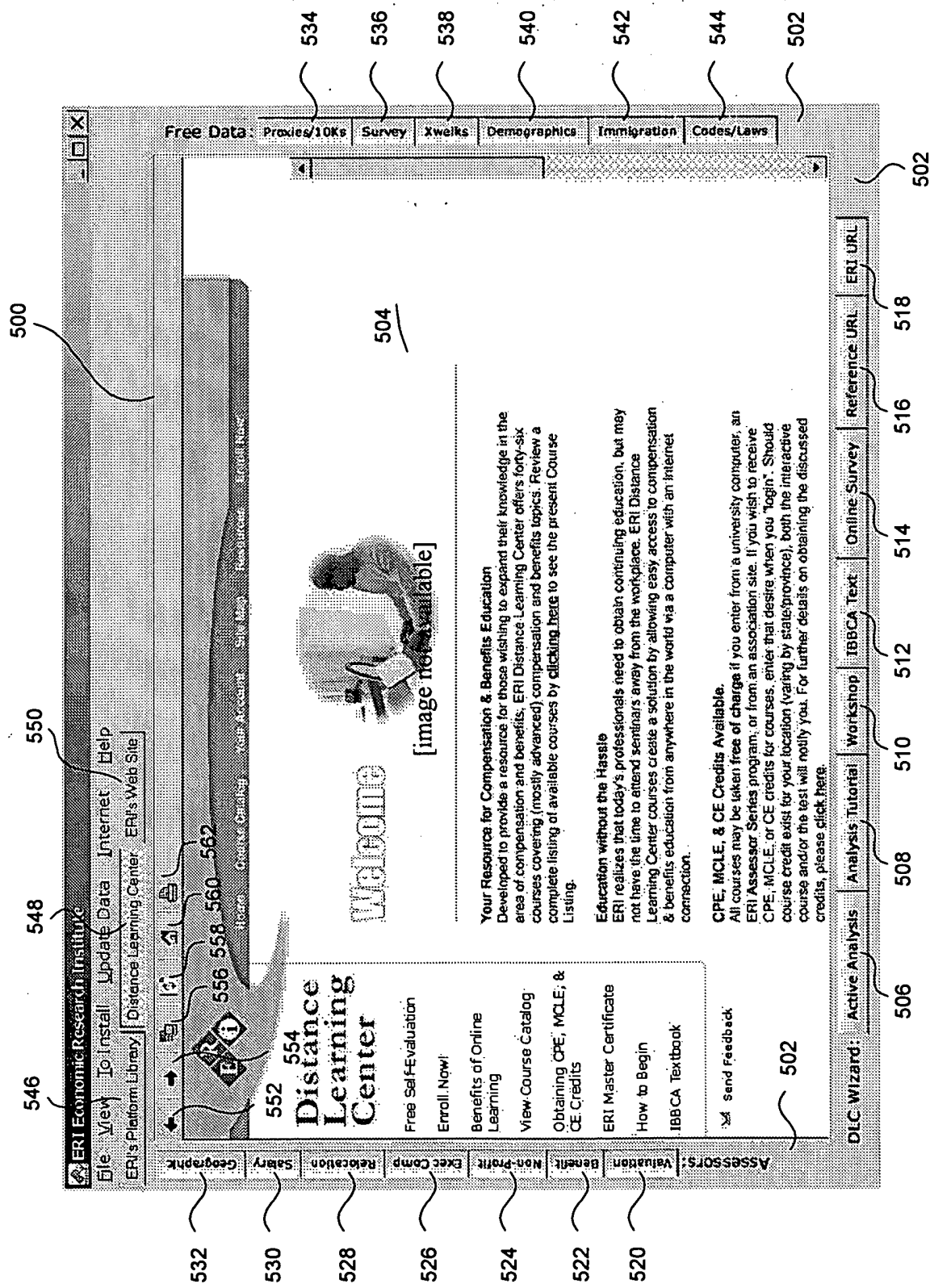


Fig. 5

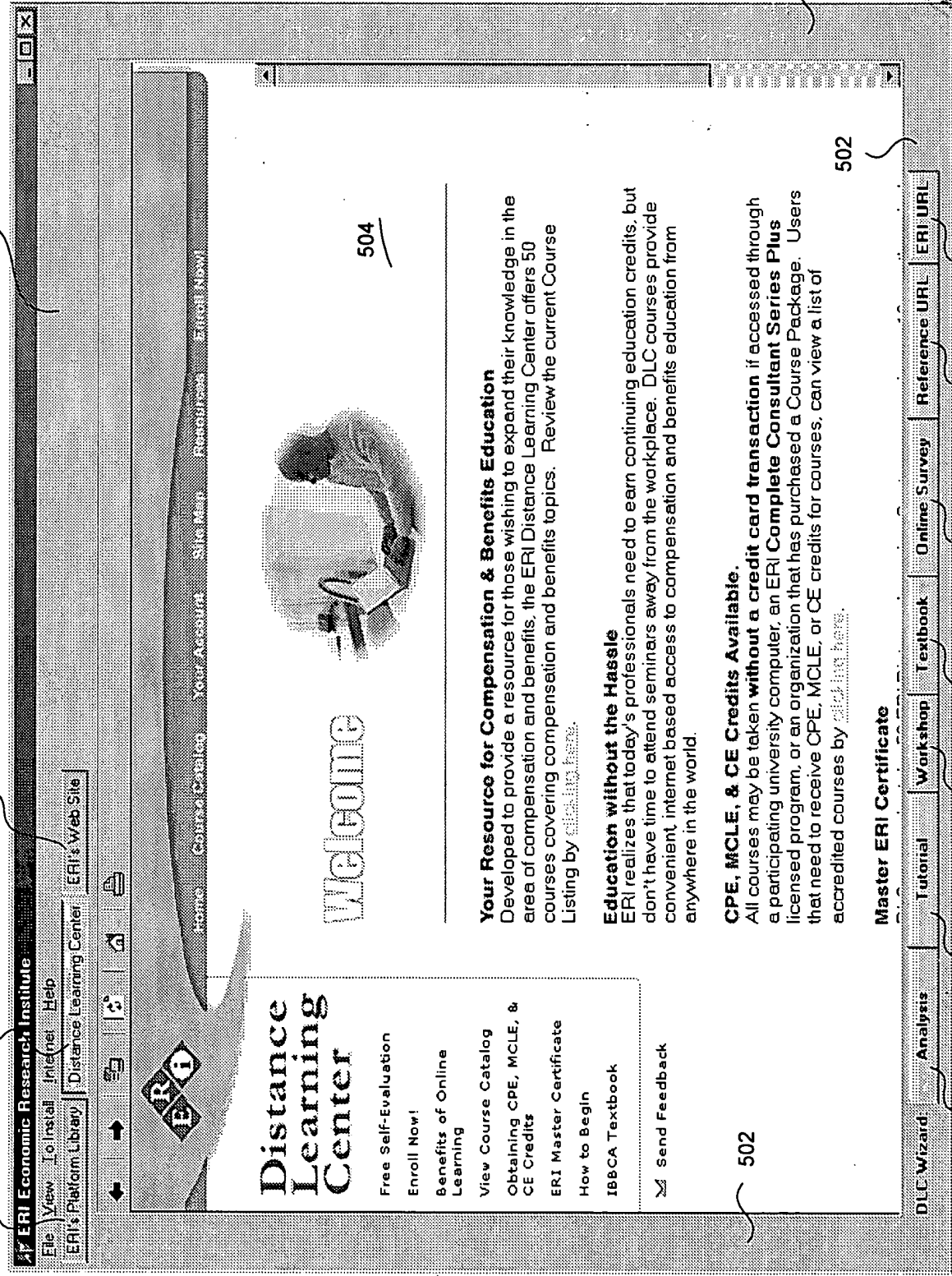


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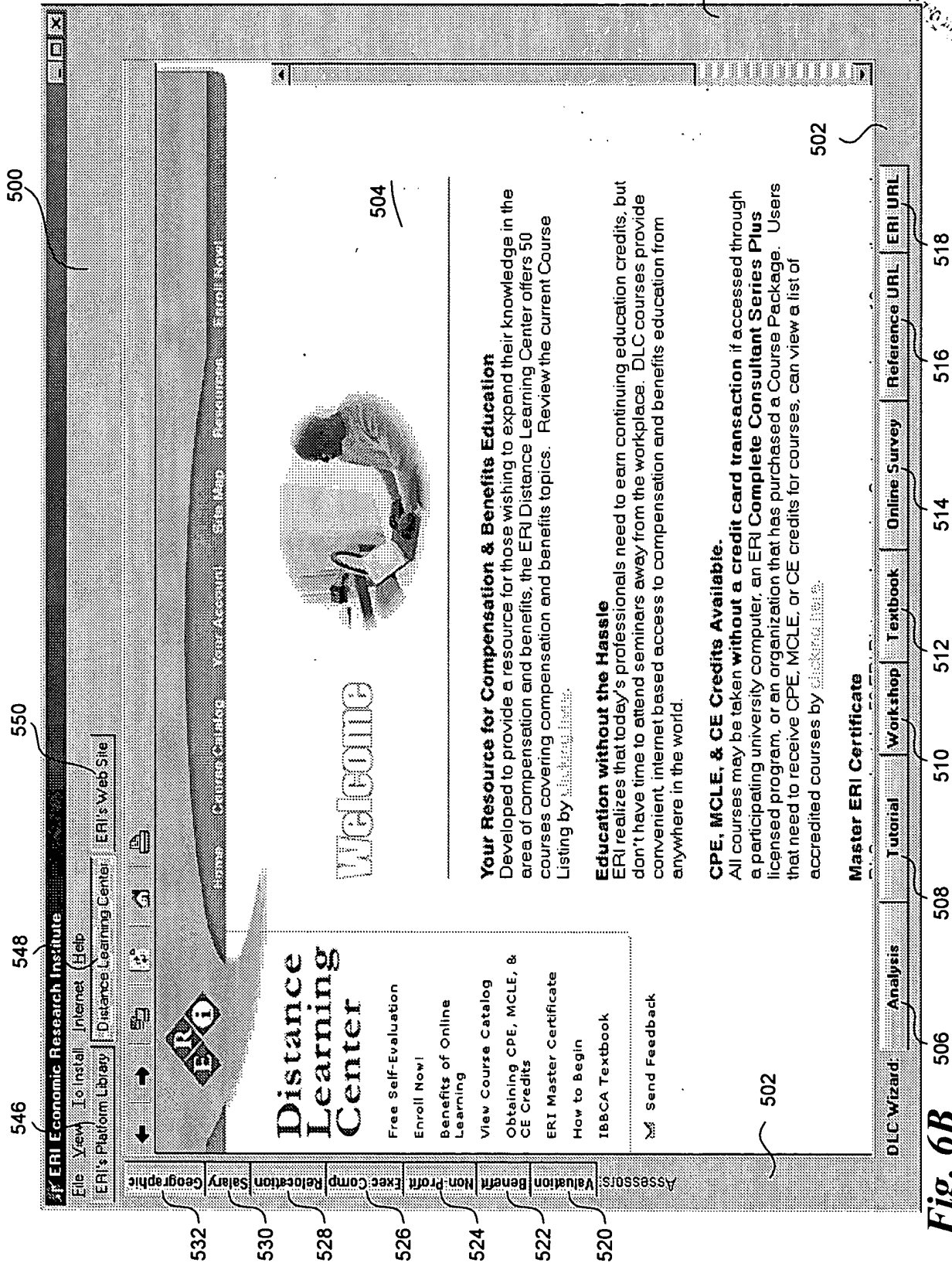
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Fig. 6A







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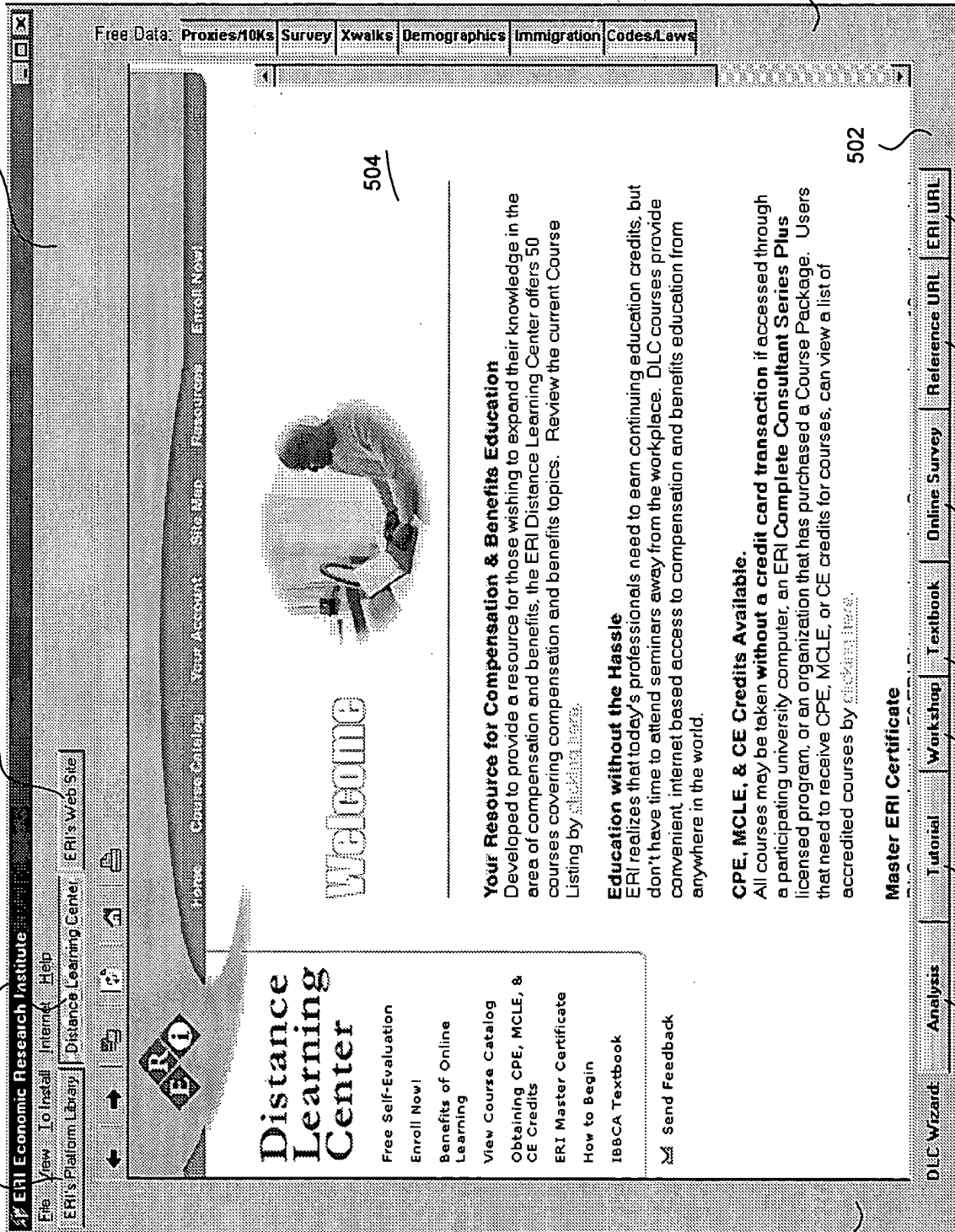
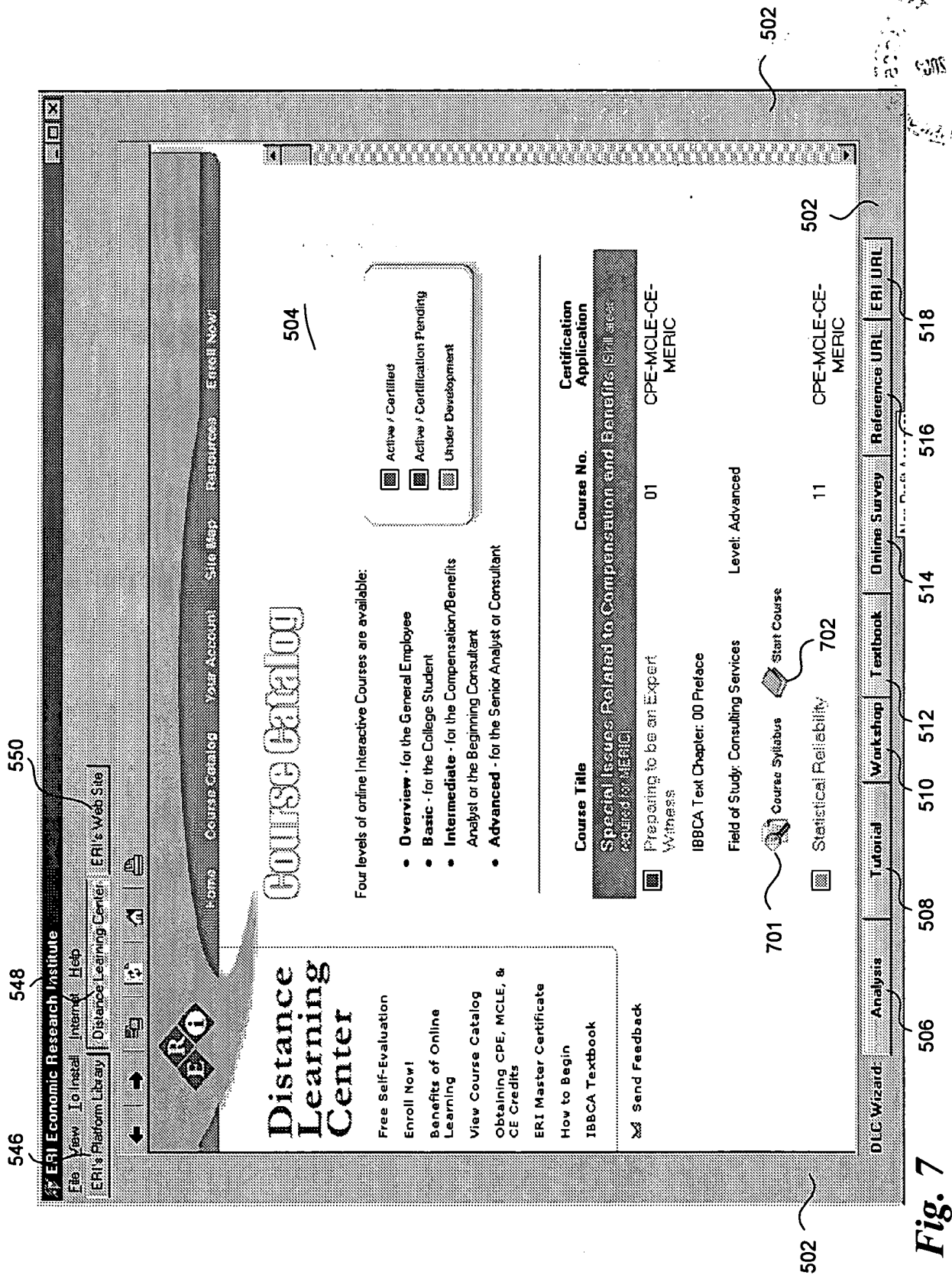


Fig. 6C



546 548 550

ERI Economic Research Institute

File View Favorites Internet Help

ERI's Platform Library Distance Learning Center ERI's Web Site

Home Course Catalog Your Account Site Map Resources ERI's New!

Distance Learning Center

Free Self-Evaluation Enroll Now! Benefits of Online Learning View Course Catalog Obtaining CPE, MCLE, & CE Credits ERI Master Certificate How to Begin IBBCA Textbook

Send Feedback

COURSE CATALOG

Four levels of online interactive courses are available:

- Overview - for the General Employee
- Basic - for the College Student
- Intermediate - for the Compensation/Benefits Analyst or the Beginning Consultant
- Advanced - for the Senior Analyst or Consultant

☒ Active / Certified

☒ Active / Certification Pending

☐ Under Development

Course Title

Special Issues Related to Compensation and Benefits (all levels required for MERIC)

☒ Preparing to be an Expert Witness

IBBCA Text Chapter: 00 Preface

Field of Study: Consulting Services

Course Syllabus

Start Course

Statistical Reliability

Course No.

01

Level: Advanced

Certification Application

CPE-MCLE-CE-MERIC

502

11

CPE-MCLE-CE-MERIC

DLC Wizard Analysis Tutorial Workshop Textbook Online Survey Reference URL ERI URL

506 508 510 512 514 516 518

Fig. 8A

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The screenshot displays a web browser window with the title bar "ERI Economic Research Institute". The address bar shows "http://www.eri.org/". The browser's menu bar includes "File", "View", "To Install", "Internet", and "Help". The browser's toolbar contains icons for back, forward, home, stop, and print. The main content area is divided into two columns. The left column features a large "ERI" logo and a list of links: "Distance Learning Center", "Free Self-Evaluation", "Enroll Now!", "Benefits of Online Learning", "View Course Catalog", "Obtaining CPE, MCLE, & CE Credits", "ERI Master Certificate", "How to Begin", "IBBCA Textbook", and "Send Feedback". The right column is titled "Enrollment" and contains a form with the heading "Please provide the following information:". The form fields are: Contact Name, Title, Organization, Street Address, Address (cont.), City, State/Province, Zip/Postal Code, Country (a dropdown menu showing "United States of America"), Work Phone, FAX, and E-mail. Below the form is a section titled "Professional License Information:" with a dropdown menu for "Professional License No.". At the bottom of the page is a navigation bar with links: "DLC Wizard", "Analysis", "Tutorial", "Workshop", "Textbook", "Online Survey", "Reference URL", and "ERI URL".

ERI Economic Research Institute

File View To Install Internet Help

ERI's Platform Library Distance Learning Center ERI's Web Site

Home Course Catalog Your Account Site Map Resources Enroll Now!

# Enrollment

Please provide the following information:

Contact Name  
Title  
Organization  
Street Address  
Address (cont.)  
City  
State/Province  
Zip/Postal Code  
Country United States of America  
Work Phone  
FAX  
E-mail

Professional License Information:

Professional License No.

DLC Wizard Analysis Tutorial Workshop Textbook Online Survey Reference URL ERI URL

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Fig. 8B

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The screenshot displays a web browser window with the address bar showing "ERI's Platform Library | Distance Learning Center | ERI's Web Site". The main content area features a navigation bar with links: Home, Course Catalog, Your Account, Site Map, Resources, and ERI Now! Below this, the "Course Text" section is highlighted. The course title "Course: 01: Preparing to be an Expert Witness" is displayed, along with a list of course objectives: Instructions, Course Objectives, Course Text (highlighted), Final Exam, Evaluation, Certificate, and Exit Course. A "Send Feedback" button is also visible. The right sidebar contains a table of contents with links to various sections: Analysis, Tutorial, Workshop, Textbook, Online Survey, Reference URL, and ERI URL. The bottom of the page shows a "DLC Wizard" button and a "00:25 Time Elapsed" timer.

**Course:**  
01: Preparing to be an Expert Witness

**Course Objectives**

- Instructions
- Course Objectives
- Course Text**
- Final Exam
- Evaluation
- Certificate
- Exit Course

**Preparing to be an Expert Witness**

**DEDICATION**

This first course of ERI's Distance Learning Center is dedicated to those compensation and benefit consultants with whom the author has testified, against and for, over the years. During those years, it has taken no effort to note that the profession of being an "expert" is a deadly one. Fuller, Bauder, Sullivan, Brennan ... the list goes on and on of consultants who have suffered heart attacks, strokes, and worse. The stress of being an expert witness cannot be overlooked. "Sitting around", eating nervous lunches, working late hours, long plane rides, and a lack of a schedule compound the pressure. For some, there is no place as dangerous to one's thought processes as a courtroom, no place as exciting.

In the mid 1970s, this author patterned his company after a consulting firm in Los Angeles known as OH&H. That firm's principal, Xie Elaine, became even more of a mentor when in the mid 1980s, he abruptly retired and moved to the Northwest to live and sail. In February 2001, while walking through the tulip festival in LaConner, Washington, the author chanced to stop in at the Northwest Academy of Art. On the wall were written these words, "In memory of Xie, love Babo".

I said to the older lady at the counter as I was walking out, "I didn't know that Xie Elaine had died."

She said, "Yes, it was 5 years ago."

**Navigation Bar:** Analysis | Tutorial | Workshop | Textbook | Online Survey | Reference URL | ERI URL

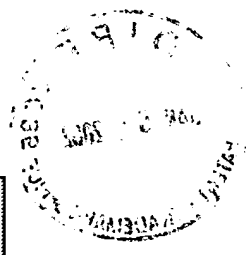
**Footer:** DLC Wizard | 00:25 Time Elapsed

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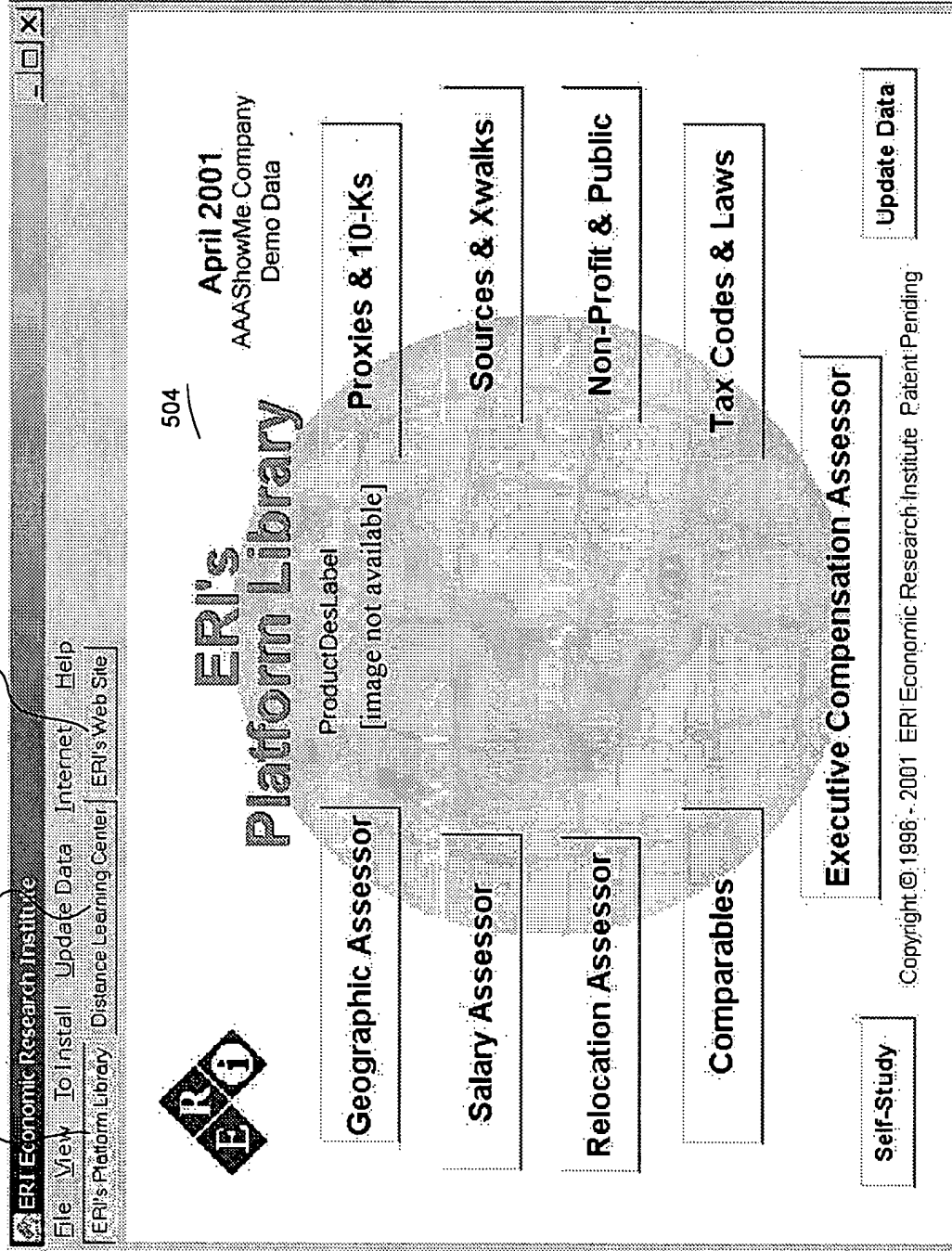
Fig. 9



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504

April 2001  
AAAShowMe Company  
Demo Data

ERI's  
Platform Library

Product DesLabel

[image not available]

Geographic Assessor

Proxies & 10-Ks

Salary Assessor

Sources & Xwalks

Relocation Assessor

Non-Profit & Public

Comparables

Tax Codes & Laws

Executive Compensation Assessor

Self-Study

Update Data

Copyright © 1996 - 2001 ERI Economic Research Institute Patent Pending

Fig. 10



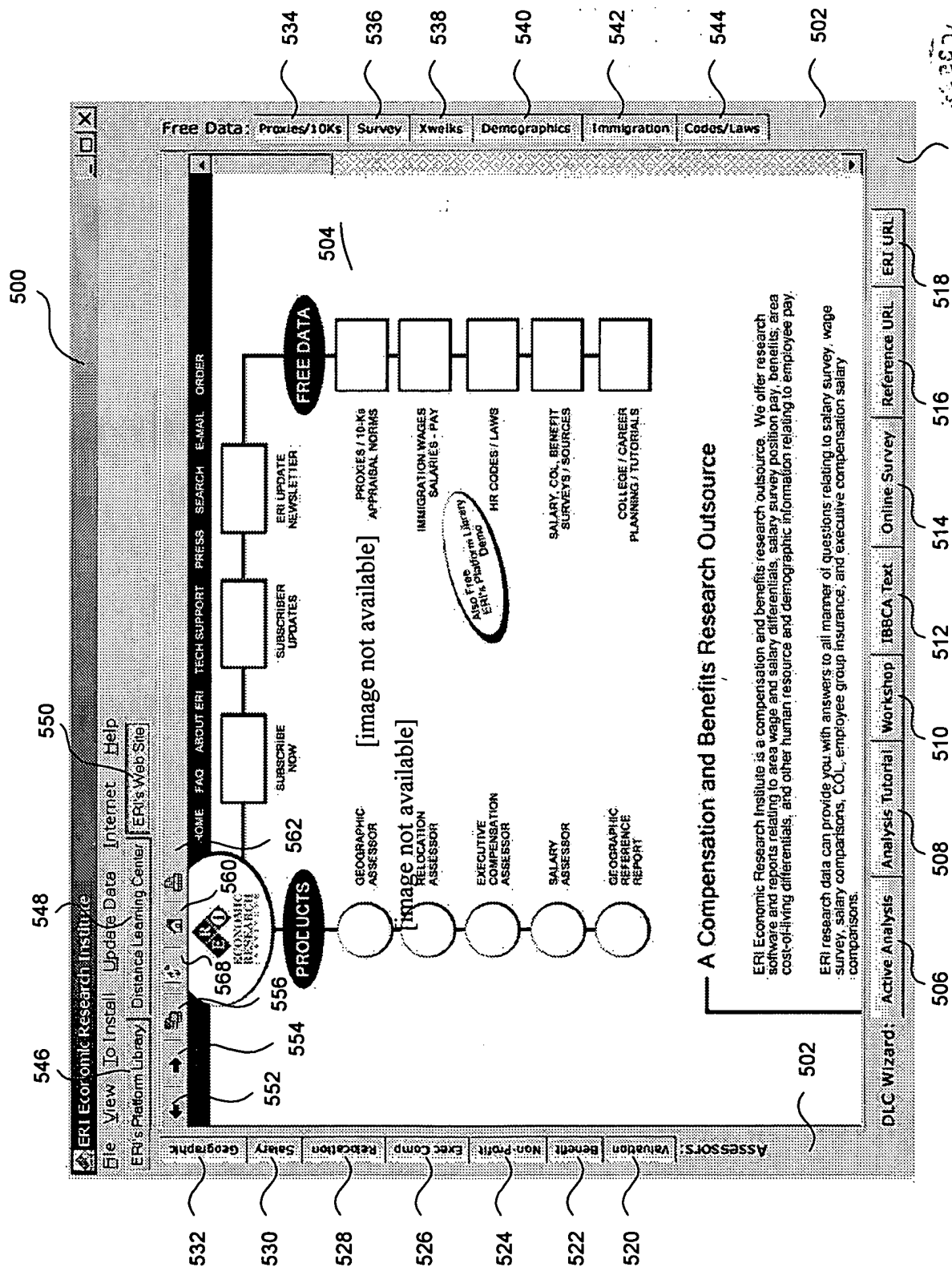


Fig. 11



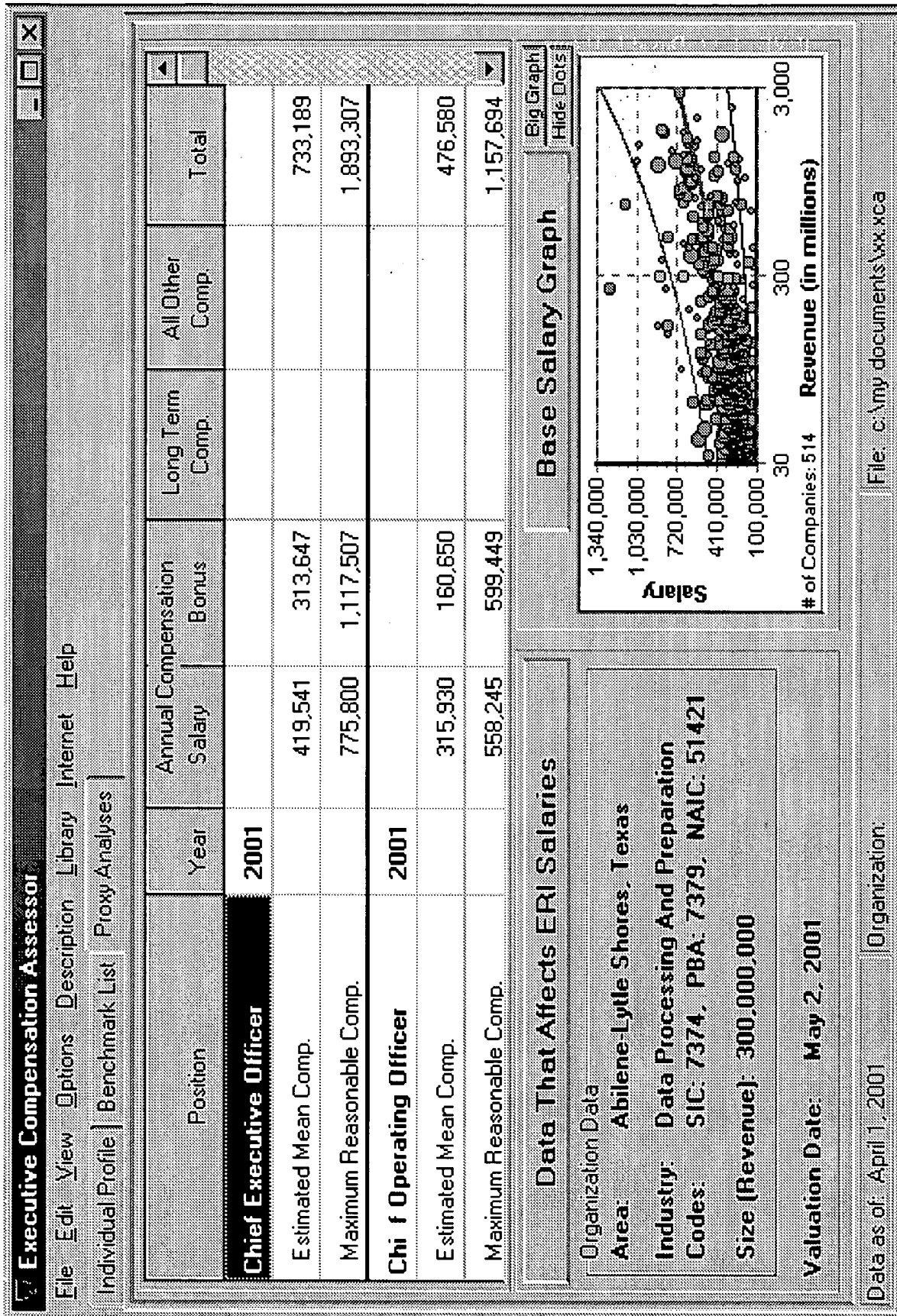
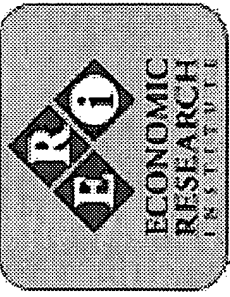


Fig. 12





Next  
Back

V1.2



Executive Compensation Analyzer

File Edit View Options Description Library Internal Help

Individual Profile Benchmark List Proxy Analyses

1001-183117-026  
035-19005 HRC 15

Chief Executive Officer

Customize Table ☐ Show customized table

Base Salaries Total Compensation Incentive

Annual Total Compensation

Revenue	10th Percentile	Time Salary Mean	75th Percentile
1,200,000,000	592,841	1,288,784	1,680,932
120,000,000	304,032	661,070	964,530
12,000,000	157,253	341,855	495,781

Annual Total Compensation Graph

Data That Affect Salaries

Organization Data  
Area: Los Angeles, California  
Industry: Household Audio And Video Equipment  
Codes: SIC: 3651, FNA: 3630, NAIC: 33431  
Size (Revenue): 120,000,000

Planning Date: October 1, 2000

Data as of: October 1, 2000 Organization

From the Individual Profile screen, click the tab labeled Proxy Analyses to bring up the Proxy Analyses table.

Fig. 13



# ERI Benefit & Compensation Administration Assessor

January 2001

ERI Example

BETA TEST VERSION 1.0

## Database Administration

- Employee Human Resources Database
- On-Line Employee Benefit Claims Review
- Benefit & Compensation Plan Database

## Benefits Communications

- On-Line Benefit Enrollment/Changes
- Employee Benefit Communications
- Frequently Asked Questions

## Planning

- Salary Increase Budgeting/Plans
- Relocation Labor Cost Modeling
- Incentive and Gain Sharing Plans

## Compliance

- Employee Benefit 5500 Reporting
- Benefit Plan Discrimination Testing
- Human Resource Codes/Laws

## Welcome!

For the last several years, ERI has experimented with Internet-based benefits communications ([BenefitsReview.com](http://BenefitsReview.com)) and on-line U.S. and Canadian Benefits Surveys ([SalariesReview.com](http://SalariesReview.com)). The Benefit & Compensation Administration Assessor is designed to combine the power of these Internet applications and other on-line benefit providers like Aetna and iBenefits, with software applications specifically designed to meet the needs of the Human Resources Administrator.

**Please click on a module at left to view more information.**

To download and install the latest beta-test version of the Benefit & Compensation Administration Assessor please visit [www.eri.com/Subscriber%20Updates/updates.htm](http://www.eri.com/Subscriber%20Updates/updates.htm).

[BenefitsReview.com](http://BenefitsReview.com)

[Your HR Internet Site](http://YourHRInternetSite)

[Benefit Assessor \(DOS\)](#)

Copyright © 1995 - 2001 ERI Economic Research Institute Patent Pending

Fig. 14



The screenshot displays a web browser window with the address bar showing "http://www.eri.org". The browser's menu bar includes "File", "View", "To Install", "Internet", and "Help". The address bar contains "ERI's Platform Library" and "Distance Learning Center". The page title is "ERI's Web Site".

The main content area is divided into two columns. The left column, titled "Plan (75)", lists several courses:

- CHAPTER 13:** Compensation of Sales and Professional Employees
- \* Interactive Course:** Creating a Per Diem Allowance Program (76)
- CHAPTER 20:** Managerial and Executive Compensation
- \* Interactive Course:** Maximum Reasonable Compensation (12) Black-Scholes Valuations (22) Accumulated Earnings and Deferred Compensation (42)
- CHAPTER 21:** International Remuneration
- \* Interactive Courses:** Local and Third Country National Compensation (31) Determining an Expatriate's Compensation (32)

The right column, titled "Managerial and Executive Compensation", features a large heading "504" and a detailed description of the course. It states that managerial employees represent the most common group to be identified as requiring special compensation programs. It discusses the requirements for compensation, the importance of individual performance, and the role of incentives. It also mentions that the course covers the compensation of executives, including the "executive group" and the "Top" positions. The course is described as a "subject on to its own" and is available in both print and electronic formats.

The bottom of the page features a navigation bar with links: "HOME", "COURSE CATALOG", "YOUR ACCOUNT", "SITE MAP", and "RESOURCES".

**Fig. 15**

SalariesReview.com - Compensation and Benefits Data - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites History Mail Print Edit Discuss Del Home

Address [http://www.salariesreview.com/surveys/national\\_pay.cfm?cid=645902&clicker=45987328&id=1&database&list=T](http://www.salariesreview.com/surveys/national_pay.cfm?cid=645902&clicker=45987328&id=1&database&list=T) Go

Our Story | Surveys | Decision Map | Shopping Cart | Feedback

**SalariesReview.com** The Business of Pay Information

**U.S./Canada Wage & Salary Report**

Request a report of "median", "low" and "high" wage or salary, along with an average "bonus" for any one of ~4,000 positions in any of 5,800 U.S. and Canadian locations from this on-line interactive salary survey.

Price ..... US \$18.00

☐ QuickZip ☐ Enter a postal code now to jump to Step 4! [Example Report](#) [Methodology](#)

**Select your area/position. (Wait for the screen to refresh itself after each selection.)**

<b>Step 1. Country</b>	United States	<input type="button" value="Go"/>
<b>Step 2. State/Province</b>	Minnesota	<input type="button" value="Go"/>
<b>Step 3. City in Survey Area</b>	Waconia	<input type="button" value="Go"/>
<b>Step 4. Position</b> (5,248 available titles)	Tax Compliance Manager	<input type="button" value="Go"/>

(Select a position that begins with  
ABCDEFGHIJKLMNOPQRSTUVWXYZ)

**Description - No Position Selected**  
Alternate Titles

**Add to Cart**

**Available Surveys**

- [U.S./Canada Wage & Salary](#)
- [U.S./Canada Cost-of-Living](#)
- [U.S./Canada Employee Benefits](#)
- [International Remuneration](#)
- [International Cost-of-Living](#)
- [College Graduate Offer](#)

CPAs click here!  
**AICPA**  
Affinity Program Provider

**Reduce Cost-Input Data**

**Fig. 16**





Human Resources Codes and Laws - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites History Mail Print Edit Disconnect Dell Home

Address <http://www.eieri.com/codes/>

HOME FAQ ABOUT ERI TECH SUPPORT PRESS SEARCH E-MAIL ORDER

## Human Resource Codes & Laws

**ERL**  
ECONOMIC RESEARCH  
INSTITUTE

as the Citizenship and Immigration Canada's web site <http://www.cic.gc.ca/english/about/fag/ask%2D16e.html>. These two federal departments are responsible for this policy. The former is responsible for the validation of the offer of employment; the latter is responsible for the employment authorization.

**MANITOBA - REMUNERATION**  
[www.SalariesReview.com](http://www.SalariesReview.com)™ is a recommended source for U.S./Canadian wages & salaries (covering 3,000 positions).

**MANITOBA - TERMINATION & SEVERANCE PAY**  
**Notice of Termination by Employer:** 1 pay period.

**Vacation Pay Upon Termination:** 4% of annual earnings; 6% after 5 years.  
(Manitoba Labour Standards)

**Payment Required:** Within 5 days of termination.

**MANITOBA - UNEMPLOYMENT TAX**  
See Canadian Federal Unemployment Insurance

**MANITOBA - VACATION PAY**  
2 weeks; after 5 years, 3 weeks.  
(Manitoba Labour Standards)

**MANITOBA - VOTING TIME OFF**

Termination Loading

Search

CONTENTS INDEX SEARCH BACK FORWARD HOME EXIT

Internet

Fig. 18